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Commissioner for Patents P.O. BOX 1450

Alexandria, VA 22313-1450

September 22, 2006

PCT/JP2005/006228 -filed March 24, 2005

Re:

Application of Futoshi NAKAMURA, Tsutomu TANAKA, Yuka AOYAGI,

Kenji SHIMIZU, Hiroshi SAKAI, and Akira SAKAWAKI

PERPENDICULAR MAGNETIC RECORDING MEDIUM USING SOFT MAGNETIC LAYER WHICH SUPPRESSES NOISE GENERATION, AND PERPENDICULAR MAGNETIC RECORDING APPARATUS THEREWITH

Assignees: KABUSHIKI KAISHA TOSHIBA and

SHOWA DENKO K.K.

Our Ref: Q80831

Dear Sir:

The following documents are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. §371 and in accordance with the Patent Cooperation Treaty:

- ☑ a copy of the executed Declaration and Power of Attorney.
- \square a copy of the International Application.
- ☑ four (4) sheets of drawings (Figs. 1-9).
- ☑ a copy of the executed Assignment and PTO 1595 form.
- ☑ an Information Disclosure Statement and a copy of the ISR.
- ☑ Written Opinion of the International Searching Authority.
- ☑ a PTO/SB/08 A & B (modified) listing the ISR references and a copy of each reference cited in the ISR, and various other references.
- ☑ Notification Concerning Submission or Transmittal of Priority Document.

In addition to the documents submitted herewith, it is assumed that copies of the International Application, the International Search Report and cited references, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by §371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned will undertake to provide them upon request.

It is expressly requested that the national stage of processing be commenced immediately in accordance with 35 U.S.C. § 371(f).

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Appln. No.: National Stage of PCT/JP2005/006228

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The Government filing fee is calculated as follows:

Total claims 7 Independent claims 3 Base Fee Search Fee* Examination Fee*	-	20	=	 _ x _ x	\$50.00 \$200.00	= -	\$.00 \$.00 \$300.00 \$400.00 \$200.00
TOTAL FILING FEE Recordation of Assignment TOTAL FEE						_	\$900.00 \$ 40.00 \$940.00

^{*} The international search fee for all claims was not paid to the USPTO, as the ISA, but the ISR is being submitted herewith.

Checks for the statutory filing fee of \$900.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

CountryApplication NoFiling DateJapan2004-091014March 26, 2004U.S. Provisional60/558,556April 2, 2004

Respectfully submitted,

Sheldon I. Landsman

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Date: September 22, 2006